

PLEASE NOTE: In most BUT NOT ALL instances, the page and line numbering of bills on this web site correspond to the page and line numbering of the official printed version of the bills.

REFERENCE TITLE: aircraft license tax; buyer's possession

State of Arizona  
Senate  
Forty-sixth Legislature  
First Regular Session  
2003

## **SB 1082**

Introduced by  
Senators Bee: Binder, Harper, Hellon, Martin; Representatives Graf,  
McClure

AN ACT

AMENDING SECTION 28-8335, ARIZONA REVISED STATUTES; RELATING TO AIRCRAFT  
REGISTRATION AND TAXATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 28-8335, Arizona Revised Statutes, is amended to  
3 read:

4 28-8335. License tax; tax rate

5 A. An annual license tax is imposed on all aircraft based in this  
6 state and required to be registered pursuant to this article, unless an  
7 exemption for the aircraft is established pursuant to this article. The  
8 license tax is payable to the department on initial registration and annually  
9 on or before the last day of February.

10 B. THE INITIAL LICENSE TAX PRESCRIBED BY SUBSECTION A OF THIS SECTION  
11 IS IMPOSED WHEN A PERSON BUYS AND TAKES POSSESSION OF THE AIRCRAFT IN A  
12 PRIVATE TRANSACTION FROM A PERSON OTHER THAN AN AIRCRAFT DEALER.

13 ~~B.~~ C. Except as provided in sections 28-8336 through 28-8341, the  
14 department shall determine and assess the license tax prescribed by  
15 subsection A of this section on the basis of one-half per cent of the average  
16 fair market value of the particular make, model and year of aircraft. The  
17 tax assessed under this subsection shall not be less than twenty dollars for  
18 a full year of registration.